



General Assembly

Substitute Bill No. 149

February Session, 2016

* SB00149FIN 040116 *

**AN ACT CONCERNING AN EXEMPTION FROM THE ADMISSIONS
TAX FOR EVENTS AT CONCERT AND ATHLETIC VENUES AND
ESTABLISHING A LOCAL OPTION TAX ON SUCH EVENTS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-541 of the 2016 supplement to the general
2 statutes is repealed and the following is substituted in lieu thereof
3 (*Effective January 1, 2017*):

4 (a) There is hereby imposed a tax of ten per cent of the admission
5 charge to any place of amusement, entertainment or recreation, except
6 that no tax shall be imposed with respect to any admission charge (1)
7 when the admission charge is less than one dollar or, in the case of any
8 motion picture show, when the admission charge is not more than five
9 dollars, (2) when a daily admission charge is imposed which entitles
10 the patron to participate in an athletic or sporting activity, (3) to any
11 event, other than events held at the stadium facility, as defined in
12 section 32-651, if all of the proceeds from the event inure exclusively to
13 an entity which is exempt from federal income tax under the Internal
14 Revenue Code, provided such entity actively engages in and assumes
15 the financial risk associated with the presentation of such event, (4) to
16 any event, other than events held at the stadium facility, as defined in
17 section 32-651, which, in the opinion of the commissioner, is conducted
18 primarily to raise funds for an entity which is exempt from federal

19 income tax under the Internal Revenue Code, provided the
20 commissioner is satisfied that the net profit which inures to such entity
21 from such event will exceed the amount of the admissions tax which,
22 but for this subdivision, would be imposed upon the person making
23 such charge to such event, (5) other than for events held at the stadium
24 facility, as defined in section 32-651, paid by centers of service for
25 elderly persons, as described in subdivision (d) of section 17a-310, (6)
26 to any production featuring live performances by actors or musicians
27 presented at Gateway's Candlewood Playhouse, Ocean Beach Park or
28 any nonprofit theater or playhouse in the state, provided such theater
29 or playhouse possesses evidence confirming exemption from federal
30 tax under Section 501 of the Internal Revenue Code, (7) to any carnival
31 or amusement ride, (8) to any interscholastic athletic event held at the
32 stadium facility, as defined in section 32-651, (9) if the admission
33 charge would have been subject to tax under the provisions of section
34 12-542 of the general statutes, revision of 1958, revised to January 1,
35 1999, (10) to any event at (A) the XL Center in Hartford, or (B) the
36 Webster Bank Arena in Bridgeport, [or] (11) from July 1, 2015, to June
37 30, 2017, to any athletic event presented by a member team of the
38 Atlantic League of Professional Baseball at the Ballpark at Harbor Yard
39 in Bridgeport, or (12) to any event at a concert or athletic venue. On
40 and after July 1, 2000, the tax imposed under this section on any
41 motion picture show shall be eight per cent of the admission charge
42 and, on and after July 1, 2001, the tax imposed on any such motion
43 picture show shall be six per cent of such charge.

44 (b) The tax shall be imposed upon the person making such charge
45 and reimbursement for the tax shall be collected by such person from
46 the purchase. Such reimbursement, termed "tax", shall be paid by the
47 purchaser to the person making the admission charge. Such tax, when
48 added to the admission charge, shall be a debt from the purchaser to
49 the person making the admission charge and shall be recoverable at
50 law. The amount of tax reimbursement, when so collected, shall be
51 deemed to be a special fund in trust for the state of Connecticut.

52 (c) Any municipality may, upon approval by its legislative body,
53 establish by ordinance a tax of up to ten per cent of the admission
54 charge to any event at a concert or athletic venue within such
55 municipality.

This act shall take effect as follows and shall amend the following sections:		
---	--	--

Section 1	<i>January 1, 2017</i>	12-541
-----------	------------------------	--------

FIN *Joint Favorable Subst.*